

103<sup>D</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 609

Relating to the period during which certain retail dealer occupational taxes  
may be assessed.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 26, 1993

Mr. KANJORSKI introduced the following bill; which was referred to the  
Committee on Ways and Means

---

## A BILL

Relating to the period during which certain retail dealer  
occupational taxes may be assessed.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*  
3       That in the case of any tax imposed by section 5121 of  
4       the Internal Revenue Code of 1986, with respect to any  
5       taxable period beginning before July 1, 1985—  
6               (1) no assessment of any underpayment of such  
7       tax may be made after the date of the enactment of  
8       this Act;

1           (2) if such tax was assessed after December 31,  
2           1987, and on or before such date of enactment, such  
3           assessment shall be abated; and

4           (3) if such tax was collected after December 31,  
5           1987, and on or before such date of enactment, the  
6           amount so collected be credited or refunded as an  
7           overpayment.

○